

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): An apparatus for coding and decoding, comprising:
a decoding unit which decodes compressed and coded data to restore original image data;

a storing unit which stores additional information other than the image data in memory, the additional information being information included in a comment marker corresponding to said compressed and coded data;

a coding unit which encodes at least a portion of the additional information stored in said memory as information additional to the image data when performing second-time encoding of the image data decoded by said decoding unit; and

an additional information extracting unit which extracts the additional information from the compressed and coded data when the compressed and coded data is decoded, and said storing unit stores the additional information extracted by said additional information extracting unit in said memory.

Claims 2-6 (Canceled).

Claim 7 (Original): The apparatus as claimed in claim 1, further comprising a selection unit which selects whether to encode the additional information when said coding unit performs the second-time encoding.

Claims 8-17 (Canceled).

Claim 18 (Previously Presented): A computer-readable record medium having a program embodied therein for causing a computer to perform coding and decoding, said program comprising:

a decoding unit which decodes compressed and coded data to restore original image data;

a storing unit which stores additional information other than the image data in memory, the additional information being information included in a comment marker corresponding to said compressed and coded data;

a coding unit which encodes at least a portion of the additional information stored in said memory as information additional to the image data when performing second-time encoding of the image data decoded by said decoding unit; and

an additional information extracting unit which extracts the additional information from the compressed and coded data when the compressed and coded data is decoded, and said storing unit stores the additional information extracted by said additional information extracting unit in said memory.

Claims 19-23 (Canceled).

Claim 24 (Original): The computer-readable record medium as claimed in claim 18, wherein said program further comprises a selection unit which selects whether to encode the additional information when said coding unit performs the second-time encoding.

Claims 25-34 (Canceled).